

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

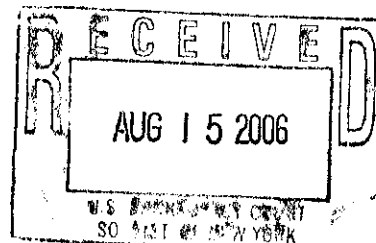
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In re : Chapter 11  
DELPHI CORPORATION, et al., : Case No. 05-44481 (RDD)  
Debtors. : (Jointly Administered)  
----- x

AFFIDAVIT OF NON-LEGAL ORDINARY COURSE PROFESSIONAL

PROVINCE OF QUEBEC )  
 ) ss:  
COUNTRY OF CANADA )

François Vincent , being duly sworn, deposes and says:

1. I am a partner of KPMG LLP ("KPMG") which firm maintains offices at 600 de Maisonneuve Boulevard West, Suite 1500, Montreal, Quebec, H3A 0A3, Canada.
2. Neither I, François Vincent , nor any partner, auditor or other member thereof, insofar as I have been able to ascertain, has any connection with the above-captioned debtors and debtors-in-possession (the "Debtors"), their creditors, or any other party-in-interest, or their attorneys, except as set forth in this affidavit.
3. KPMG, has represented and advised the Debtors in transfer pricing issues with respect to a broad range of aspects of the Debtors' businesses.
4. The Debtors have requested, and KPMG has agreed, to continue to represent and advise the Debtors pursuant to section 327(a) of title 11 of the United States Code, 11 U.S.C. §§101-1330, as amended (the "Bankruptcy Code"), with respect to such matters. Additionally, the Debtors have requested, and KPMG's Monreal Transfer Pricing group proposes, to render the following services to the Debtors:  
  
**to look at the question of whether or not Delphi has a permanent establishment in Canada and provide other general transfer pricing advice.**
5. KPMG's current fees arrangement is estimated at about \$20,000 to \$30,0000 (Canadian dollars).



6. Except as set forth herein, no promises have been received by François Vincent or any partner, auditor or other member thereof as to compensation in connection with these chapter 11 cases other than in accordance with the provisions of the Bankruptcy Code, the Federal Rules of Bankruptcy Procedure, the Local Rules, orders of this Court, and the Fee Guidelines promulgated by the Executive Office of the United States Trustee.

7. KPMG has no agreement with any entity to share with such entity any compensation received by Delphi.

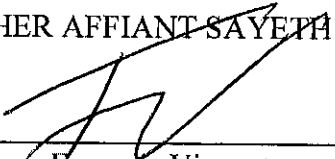
8. KPMG and its partners, auditors, and other members may have in the past represented, currently represent, and may in the future represent entities that are claimants of the Debtors in matters totally unrelated to these pending chapter 11 cases. KPMG does not and will not represent any such entity in connection with these pending chapter 11 cases and does not have any relationship with any such entity, attorneys, or accountants that would be adverse to the Debtors or their estates.

9. Neither I, François Vincent, nor any partner, auditor or other member thereof, insofar as I have been able to ascertain, holds or represents any interest adverse to the Debtors, or their estates in the matters upon which KPMG is to be engaged.

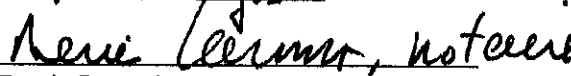
10. In view of the foregoing, KPMG is a "disinterested person" within the meaning of section 101(14) of the Bankruptcy Code.

11. The foregoing constitutes the statement of fact pursuant to sections 329 and 504 of the Bankruptcy Code and Bankruptcy Rules 2014 and 2016(b).

FURTHER AFFIANT SAYETH NOT

  
\_\_\_\_\_  
François Vincent

Subscribed and sworn before me  
this 4<sup>th</sup> day of August, 2006

  
\_\_\_\_\_  
Denis Lacroix, Notary

CERTIFICATE OF SERVICE

François Vincent, Partner with KPMG LLP, hereby certifies that on February 7<sup>th</sup>, 2006, served a copy of the Affidavit of or NON LEGAL Ordinary Counsel Professional, upon the following interested parties via first class mail:

Delphi Corporation  
Attention: General Counsel  
5725 Delphi Drive  
Troy, MI 48098  
U.S.A.

Latham & Watkins  
Attention: Mark A. Broude, Esq.  
885 Third Avenue  
New York, N.Y. 10022  
U.S.A.

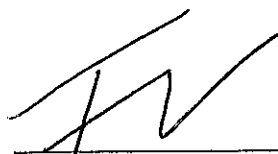
Skadden, Arps, Slate, Meagher & Flom  
Attention: John W. Butler, Jr., Esq.  
333 West Wacker Drive  
Suite 2100  
Chicago, IL 60606  
U.S.A.

Simpson Thacher & Bartlett LLP  
Attention: Marissa Wesley, Esq.  
425 Lexington Avenue  
New York, N.Y. 10017  
U.S.A.

United States Trustee  
Attention: Alicia M. Leonhard, Esq.  
33 Whitehall Street  
Suite 2100  
New York, N.Y. 10044  
U.S.A.

Davis Polk & Wardwell  
Attention: Marlane Melican, Esq.  
450 Lexington Avenue  
New York, N.Y. 10017  
U.S.A.

Dated August 4, 2006



François Vincent  
KPMG LLP  
Suite 1500, 600 de Maisonneuve Blvd. West  
Montréal (Québec), H3A 0A3  
Canada  
(514) 840-2583

Sworn before me this 4<sup>th</sup>  
day of August 2006.

Denis Lacroix, notaire  
Denis Lacroix, Notary



**KPMG LLP**  
**Chartered Accountants**  
600 de Maisonneuve Blvd. West  
Suite 1500  
Tour KPMG  
Montréal, Québec H3A 0A3

Telephone (514) 840-2100  
Fax (514) 840-2187  
Internet [www.kpmg.ca](http://www.kpmg.ca)

The Bankruptcy Court  
1 Bowling Green  
New York, New York  
10004-1048

August 11, 2006

Dear Sirs,

**Re: Delphi Corporation – Payment of Professionals**

Please find enclosed the following documentation to be filed:

- Affidavit of Non-Legal Ordinary Course Professional duly signed and notarized;
- Certificate of Service has also been signed.

We would appreciate if the above documents be filed at your earliest convenience.

Should you have any questions, please do not hesitate to contact us.

Yours very truly,

A handwritten signature in cursive script, appearing to read "Francis Vincent", written over a horizontal line.

For: Francis Vincent  
National Leader, Transfer Pricing Practice  
(514) 840-2583

Encls.

